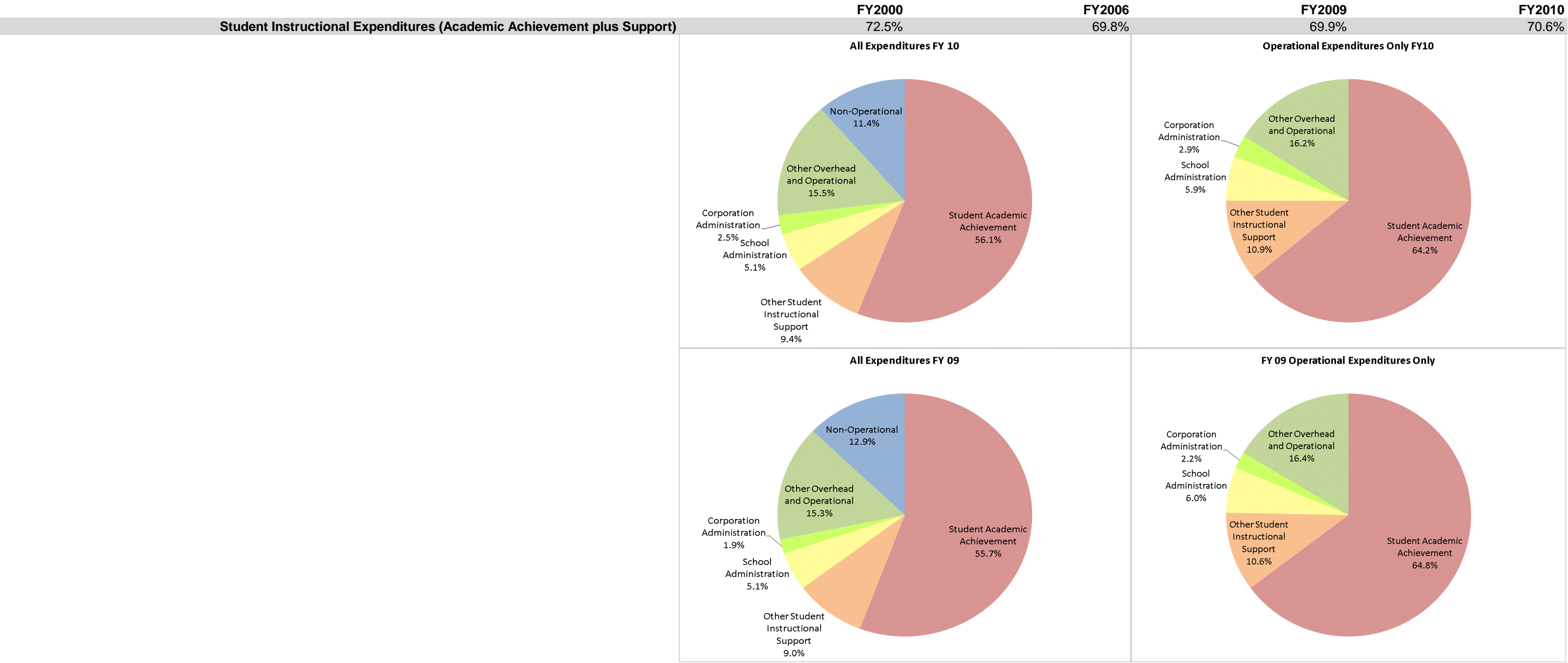


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
M S D Wabash County Schools (8050)

M S D Wabash County Schools (8050)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2010	FY10 % of Total Exp
Student Academic Achievement	\$13,964,633	60.5%	\$15,453,278	57.0%	\$16,197,763	55.7%	\$16,323,152	56.1%
Student Instructional Support	\$2,787,253	12.1%	\$3,476,770	12.8%	\$4,111,512	14.2%	\$4,216,083	14.5%
Overhead and Operational	\$3,854,602	16.7%	\$4,646,598	17.1%	\$5,007,748	17.2%	\$5,236,669	18.0%
Nonoperational	\$2,484,040	10.8%	\$3,544,906	13.1%	\$3,737,639	12.9%	\$3,330,222	11.4%
Grand Total	\$23,090,529		\$27,121,552		\$29,054,662		\$29,106,126	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
M S D Wabash County Schools (8050)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$501,628	\$553,523			10%
	11100 Regular Programs; Elementary	\$3,504,559	\$3,542,897	\$4,070,249	\$3,979,528	14%	12%	-2%
	11300 Regular Programs; High School	\$3,825,778	\$4,157,632	\$5,311,948	\$5,331,272	39%	28%	0%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$24,794	\$11,174	\$4,102		-83%	-63%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$4,000			
	12110 Gifted And Talented; Gifted and Talented	\$73,801	\$61,206	\$122,443	\$107,510	46%	76%	-12%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$27,202	\$53,561			97%
	12210 Mental Disabilities; Mild Mental Disabilities	\$377,257	\$449,710	\$569,978	\$513,446	36%	14%	-10%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$253,657	\$406,905	\$609,149	\$550,301	117%	35%	-10%
	12230 Mental Disabilities; Severe Mental Disabilities	\$360,912	\$373,127	\$398,459	\$379,827	5%	2%	-5%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$13,105	\$25,327			93%
	12320 Physical Impairment; Multiple Disabilities	\$74,749	\$11,907	\$0	\$10	-100%	-100%	
	12330 Physical Impairment; Visual Impairment	\$10,784	\$0	\$58,553	\$72,211	> 500%		23%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$55,002	\$173,308			215%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$289,166	\$207,127	\$268,102	\$417,510	44%	102%	56%
	12510 Culturally Different; Communication Disorders	\$75	\$0	\$0	\$27	-64%		
	12520 Culturally Different; Compensatory	\$0	\$0	\$7,040	\$225			-97%
	12610 Learning Disability	\$540,534	\$583,105	\$729,897	\$722,236	34%	24%	-1%
	12710 Equal Opportunity At Risk	\$126,062	\$112,576	\$155,767	\$156,673	24%	39%	1%
	12810 Special Education Preschool	\$104,228	\$250,140	\$430,249	\$444,477	326%	78%	3%
	12900 Other Special Programs	\$42,142	\$49,302	\$193,706	\$249,568	492%	406%	29%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$661	\$651	\$0	\$0	-100%	-100%	
	14100 Summer School Programs; Elementary	\$45,400	\$85,643	\$61,424	\$22,570	-50%	-74%	-63%
	14300 Summer School Programs; High School	\$90,494	\$76,733	\$54,600	\$58,637	-35%	-24%	7%
	16100 Remediation Testing	\$0	\$0	\$0	\$42,812			
	16200 Preventive Remediation	\$101,274	\$85,717	\$58,153	\$61,139	-40%	-29%	5%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$382,947	\$402,215	\$444,641	\$476,623	24%	18%	7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$974,521	\$888,652	\$841,922	\$783,118	-20%	-12%	-7%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$229,798			
	22110 Improvement of Instruction; Service Area Direction	\$43,780	\$68,801	\$101,665	\$49,439	13%	-28%	-51%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$32,454	\$59,070	\$51,564	\$39,262	21%	-34%	-24%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,005	\$1,501	\$200	\$24,349	204%	> 500%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,346	\$28,225	\$49,805	\$15,906	151%	-44%	-68%
	22220 Library/Media Services; School Library	\$314,796	\$208,446	\$257,813	\$272,645	-13%	31%	6%
	22230 Library/Media Services; Audiovisual	\$1,819	\$2,379	\$3,094	\$3,900	114%	64%	26%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$274,234	\$10,121	\$264,781	\$147,087	-46%	> 500%	-44%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$91,860	\$45,562			-50%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$107,095			
	22360 Instruction, Related Technology; Network Support	\$0	\$210,572	\$1,424	\$0		-100%	-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$2,153	\$466			-78%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$208,723	\$219,478	\$325,136	\$200,504	-4%	-9%	-38%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$3,424	\$53,877	\$2,755		-20%	-95%
	26497 2007 Account Code - Teachers Retirement Fund	\$387,132	\$481,005	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$843			
Student Academic Achievement Total		\$12,456,291	\$13,063,061	\$16,197,763	\$16,323,152	31%	25%	1%
Student Instructional Support	21130 Attendance and Social Work Services; Social Work Services	\$2,367	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$248,362	\$273,626	\$378,197	\$334,038	34%	22%	-12%
	21230 Guidance Services; Appraisal Services	\$19,535	\$15,744	\$22,750	\$23,163	19%	47%	2%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$4,000			
	21320 Health Services; Medical Services	\$0	\$481	\$0	\$379		-21%	
	21340 Health Services; Nurse Services	\$46,265	\$77,468	\$130,602	\$148,918	222%	92%	14%
	21390 Health Services; Other Health Services	\$0	\$0	\$5,171	\$2,725			-47%
	21420 Psychological Testing	\$216,510	\$253,699	\$436,602	\$442,656	104%	74%	1%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$449,198	\$449,772	\$589,711	\$613,720	37%	36%	4%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$8,430	\$0			-100%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$85,109	\$105,870			24%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$109,206	\$131,887			21%
	21810 Special Education Administration; Service Area Direction	\$360,229	\$403,617	\$680,092	\$756,815	110%	88%	11%
	21890 Special Education Administration; Other Special Education Administration	\$158,516	\$317,805	\$60,767	\$12,257	-92%	-96%	-80%
	21990 Other Support Services, Students; Other Student Services	\$0	\$40,310	\$115,695	\$163,227		305%	41%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
M S D Wabash County Schools (8050)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	24100 Office of The Principal	\$750,258	\$844,150	\$1,257,608	\$1,238,274	65%	47%	-2%
	24900 Other Support Services, School Administration	\$170,593	\$166,551	\$231,572	\$238,155	40%	43%	3%
Student Instructional Support Total		\$2,421,832	\$2,843,221	\$4,111,512	\$4,216,083	74%	48%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$27,576	\$31,206	\$36,796	\$31,273	13%	0%	-15%
	23150 Board of Education; Legal Services	\$740	\$11,773	\$5,982	\$8,512	> 500%	-28%	42%
	23160 Board of Education; Promotion Expenses	\$981	\$1,178	\$4,014	\$2,059	110%	75%	-49%
	23190 Board of Education; Other Governing Body Services	\$4,089	\$15,160	\$3,115	\$2,574	-37%	-83%	-17%
	23210 Executive Administration; Office of The Superintendent	\$101,747	\$121,639	\$168,733	\$163,162	60%	34%	-3%
	23220 Executive Administration; Community Relations	\$0	\$1,000	\$0	\$0		-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$822	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$0	\$1,258	\$2,112	\$2,418		92%	14%
	25110 Fiscal Services; Office of The Business Manager	\$93,402	\$105,090	\$145,739	\$138,849	49%	32%	-5%
	25120 Fiscal Services; Service Area Direction	\$24,336	\$31,374	\$49,809	\$50,750	109%	62%	2%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$15,333	\$16,551	\$24,977	\$26,759	75%	62%	7%
	25150 Fiscal Services; Payroll Services	\$8,423	\$10,033	\$15,206	\$15,485	84%	54%	2%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$10,322	\$850	\$500		-95%	-41%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,064	\$2,970	\$3,087	\$3,021	184%	2%	-2%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$5,177			
	25400 Planning, Research, Development and Evaluation	\$1,730	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$2,263	\$240	\$0	\$0	-100%	-100%	
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$1,760			
	25810 Administrative Technology Services; Technology Services Supervisor And Administration	\$0	\$0	\$88,745	\$196,461			121%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$38,580			
	25890 Other Technology Services	\$0	\$0	\$0	\$47,433			
	25920 Ditch Assessments	\$81	\$49	\$81	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$17,832	\$50	\$240	\$700	-96%	> 500%	192%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,054,484	\$1,234,995	\$1,553,958	\$1,529,297	45%	24%	-2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,082	\$14,646	\$10,243	\$8,462	-30%	-42%	-17%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$267,252	\$308,028	\$416,128	\$500,950	87%	63%	20%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,800	\$1,801	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$5,066	\$2,513	\$3,937		-22%	57%
	26700 Operation and Maintenance of Plant Services; Insurance	\$67,965	\$133,448	\$143,658	\$160,740	137%	20%	12%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$6,750	\$0	\$413		-94%	
	27010 Student Transportation; Service Area Direction	\$49,045	\$40,586	\$91,145	\$92,690	89%	128%	2%
	27100 Student Transportation; Vehicle Operation	\$534,060	\$646,920	\$749,021	\$741,125	39%	15%	-1%
	27200 Student Transportation; Monitoring Services	\$8,976	\$93,971	\$66,362	\$76,599	> 500%	-18%	15%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$241,620	\$346,449	\$356,378	\$366,986	52%	6%	3%
	27400 Student Transportation; Purchase of School Buses	\$235,171	\$93,305	\$55,286	\$22,146	-91%	-76%	-60%
	27500 Student Transportation; Insurance on Buses	\$25,436	\$25,888	\$33,170	\$27,679	9%	7%	-17%
	27700 Student Transportation; Contracted Transportation Services	\$71,621	\$96,952	\$131,163	\$114,712	60%	18%	-13%
	27900 Student Transportation; Other Student Transportation Services	\$12,868	\$14,885	\$26,156	\$33,249	158%	123%	27%
	27910 Student Transportation; Bus Driver Training	\$2,971	\$2,971	\$2,880	\$3,488	17%	17%	21%
	31100 Food Services Operations; Service Area Direction	\$10,205	\$10,437	\$16,853	\$18,055	77%	73%	7%
	31200 Food Services Operations; Food Preparation and Dispensing	\$316,485	\$293,756	\$364,140	\$368,297	16%	25%	1%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$35	\$0			-100%
	31400 Food Services Operations; Food Purchases	\$313,445	\$369,854	\$379,256	\$381,488	22%	3%	1%
	31900 Other Food Services	\$29,480	\$25,495	\$59,917	\$50,884	73%	100%	-15%
Overhead and Operational Total		\$3,555,386	\$4,126,095	\$5,007,748	\$5,236,669	47%	27%	5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$75	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$56,159	\$119,618	\$324,282	\$384,527	> 500%	221%	19%
	33990 Other Community Services; Other	\$8,655	\$12,000	\$8,802	\$8,200	-5%	-32%	-7%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$144,463	\$288,784	\$5,216		-96%	-98%
	43000 Facilities Acquisition and Construction; Professional Services	\$6,397	\$8,930	\$4,018	\$2,530	-60%	-72%	-37%
	45100 Building Acquisition, Construction and Improvements	\$550,719	\$413,849	\$310,589	\$143,333	-74%	-65%	-54%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$212,374	\$218,494	\$905,365	\$1,033,916	387%	373%	14%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$167,222	\$92,050	\$48,301		-71%	-48%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$21,600	\$23,487	\$20,000	\$40,992	90%	75%	105%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$273,936	\$711,152	\$540,535	\$411,679	50%	-42%	-24%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$7,476	\$36,935	\$0	\$3,728	-50%	-90%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$105,000			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
M S D Wabash County Schools (8050)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$84,573	\$0	\$0		-100%	
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$345,105	\$270,478	\$105,000		-70%	-61%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$63,464			
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$38,167	\$11,581			-70%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$67,940	\$65,800			-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,107,839	\$1,082,790	\$783,505	\$702,400	-37%	-35%	-10%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$115,900			
	54100 Veterans' Memorial Fund; Principal	\$6,565	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$223,055	\$96,750	\$79,500	\$75,000	-66%	-22%	-6%
	54250 Common School Fund; Interest	\$0	\$0	\$3,375	\$3,375			0%
	54300 Civil Aid Bond Obligations; Principal	\$0	\$51,945	\$0	\$0		-100%	
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$30			
	60700 Nonprogramed Charges; Scholarships	\$500	\$500	\$250	\$250	-50%	-50%	0%
Nonoperational Total		\$2,475,350	\$3,517,812	\$3,737,639	\$3,330,222	35%	-5%	-11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$206,192	\$201,285	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,055,237	\$1,114,705	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$35,742	\$55,607	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$881,270	\$1,890,364	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,230	\$7,952	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$301,449	\$0	\$0			
Prorated By Fund Total		\$2,181,670	\$3,571,361	\$0	\$0			